State	Firms			Receipts (\$1,000)		
	2005	2004	% Change 2005-04	2005	2004	% Change 2005-04
United States	20,392,068	19,523,741	4.4%	951,206,297	887,001,820	7.2%
District of Columbia	39,470	36,022	9.6%	1,897,834	1,643,825	15.5%
Nevada	163,512	151,875	7.7%	9,778,675	9,041,147	8.2%
Florida	1,473,403	1,369,002	7.6%	72,083,587	63,915,598	12.8%
Georgia	657,318	610,966	7.6%	29,640,206	27,515,282	7.7%
Utah	175,121	163,426	7.2%	8,008,151	7,189,047	11.4%
Arizona -	358,145	334,683	7.0%	17,982,022	16,128,445	11.5%
Texas	1,686,274	1,581,734	6.6%	81,313,300	73,332,151	10.9%
Idaho	106,257	99,835	6.4%	4,526,665	4,042,418	12.0%
Alabama	282,604	266,585	6.0%	12,405,371	11,281,943	10.0%
North Carolina	583,495	551,040	5.9%	25,128,371	23,263,535	8.0%
Delaware	52,314	49,487	5.7%	2,771,567	2,576,714	7.6%
South Carolina	259,604	246,641	5.3%	11,782,360	10,904,027	8.1%
Maryland	400,007	380,470	5.1%	17,572,316	16,392,761	7.2%
Arkansas	186,786	177,721	5.1%	7,767,446	7,125,980	9.0%
Virginia	469,878	448,023	4.9%	20,705,173	19,341,198	7.1%
Mississippi	163,761	156,166	4.9%	6,910,703	6,396,145	8.0%
Wyoming	41,861	39,990	4.7%	1,728,623	1,558,804	10.9%
Washington	386,895	369,860	4.6%	17,598,332	16,326,694	7.8%
Michigan	638,505	611,018	4.5%	26,707,770	25,481,331	4.8%
Tennessee	422,761	404,593	4.5%	19,916,207	18,321,927	8.7%
Illinois	835,236	801,668	4.2%	35,032,378	33,149,579	5.7%
Colorado	401,092	385,326	4.1%	18,551,017	17,578,416	5.5%
Hawaii	87,717	84,331	4.0%	4,026,320	3,694,870	9.0%
California	2,609,258	2,508,801	4.0%	142,438,605	133,488,739	6.7%
Oregon	246,129	236,812	3.9%	11,273,555	10,500,686	7.4%
New Mexico	116,614	112,223	3.9%	4,472,976	4,175,313	7.1%
Missouri	375,352	361,808	3.7%	15,465,804	14,502,582	6.6%
Indiana	363,853	350,962	3.7%	14,091,296	13,491,842	4.4%
Wisconsin	322,014	310,724	3.6%	13,918,867	13,085,436	6.4%
New Hampshire	106,642	103,075	3.5%	5,661,586	5,420,937	4.4%
Minnesota Pennsylvania	373,419 730,980	361,080 707,898	3.4%	15,532,133 33,546,804	14,846,711 31,849,680	4.6% 5.3%
Oklahoma	256,401	248,416	3.3%			8.4%
Ohio	693,705	672,835	3.2%	11,306,990 28,560,088	10,427,913 27,588,153	3.5%
North Dakota	44,117	42,804	3.1%	1,689,039	1,617,802	4.4%
New Jersey	573,134	556,973	2.9%	32,091,957	30,442,378	5.4%
South Dakota	55,519	53,954	2.9%	2,062,506	1,940,145	6.3%
Massachusetts	471,257	457,981	2.9%	24,234,330	23,276,562	4.1%
Rhode Island	69,316	67,449	2.8%	3,153,260	3,038,274	3.8%
Montana	80,851	78,703	2.7%	3,215,286	2,988,719	7.6%
Kentucky	263,673	256,753	2.7%	10,713,731	10,216,534	4.9%
Maine	114,020	111,079	2.6%	4,749,770	4,567,233	4.0%
Connecticut	252,044	245,915	2.5%	15,074,474	14,213,039	6.1%
Kansas	178,974	174,635	2.5%	7,242,586	6,824,694	6.1%
New York	1,443,483	1,410,301	2.4%	67,082,400	63,923,440	4.9%
West Virginia	89,872	87,825	2.3%	3,153,260	2,937,254	7.4%
Nebraska	116,210	113,708	2.2%	4,214,988	4,065,324	3.7%
Vermont	59,556	58,319	2.1%	2,378,494	2,250,350	5.7%
Iowa	192,917	188,954	2.1%	7,054,649	6,666,708	5.8%
Alaska	50,928	50,138	1.6%	2,124,728	2,030,696	4.6%
Louisiana	269,814	273,154	-1.2%	10,867,741	10,422,839	4.3%

Source: U.S. CENSUS BUREAU, Released, June 25, 2007

Note: The 2005 nonemployer totals in state regions may be low due to late tax reporting in hurricane impacted counties/parishes. Values provided by each firm are slightly modified to protect the respondent's confidentiality.